

SUMMARY OF FUNDS FY 2004/05

Pursuant to Section 218.33, Florida Statutes, the Department of Banking and Finance has the responsibility and authority to set up an accounting structure for all local governments. Seminole County is required to organize its accounts according to the State of Florida's "Uniform Accounting Codes," as follows:

	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
MAJOR GOVERNMENTAL FUNDS			
General Fund			
To account for all financial resources except those required to be accounted for in another fund.			
- General (001XX)	\$191,805,732	32.3%	Administration/Various Operating Depts/Constitutional Officers
- Development Review (10400)	8,032,050	1.4%	Development review activities
- Fire Protection (11200)	40,664,492	6.9%	Fire protection/unincorp. areas
- BCC Grants (11900)	5,016,550	0.8%	Support of agencies
- Drug Abuse Trust (12300)	189,762	0.0%	Court ordered fines
- Stormwater (13000)	17,980,174	3.0%	Stormwater projects
- Economic Development (13100)	2,117,854	0.4%	Economic Development
- Street Lighting District (15000)	2,190,602	0.4%	Street lighting for subdivisions
- Contrb/Trust & Agency (603XX)	193,095	0.0%	Donations from various sources to County organizations.
	<u>268,190,311</u>	<u>45.2%</u>	
Transportation Trust (101XX)	<u>35,528,491</u>	<u>6.0%</u>	Road maint./countywide areas
Infrastructure Sales Tax (11500)	<u>88,595,516</u>	<u>14.9%</u>	Road Improvements
Transportation Impact Fee (12600)	<u>39,822,028</u>	<u>6.7%</u>	Transp. projects w/impact fees
Total Major Governmental Funds	<u>432,136,346</u>	<u>72.8%</u>	
NON-MAJOR GOVERNMENTAL FUNDS			
Special Revenue Funds			
To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.			
- Tourist Development (11000)	2,555,663	0.4%	Tourism development
- EMS Trust (11800)	126,000	0.0%	EMS training/support
- SHIP Program (12000)	3,300,000	0.6%	Housing initiatives
- Law Enforcement Trust (12100)	136,084	0.0%	Law enf. w/confiscated prop. rev.
- Emergency 911 (12500)	1,874,821	0.3%	Emergency Telephone System
- Development Impact Fee (12800)	3,081,791	0.5%	Various projects w/impact fees
- 17-92 CRA Fund (13300)	1,579,957	0.3%	Redevelopment of the 17-92 corridor
- Solid Waste MSBU (15100)	13,533,507	2.3%	Waste disposal assessments
- Municipal Service Benefit Units (16000)	864,958	0.1%	Services for subdivisions
	<u>27,052,781</u>	<u>4.6%</u>	

Total percentages may not add to 100.0% due to rounding.

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	<u>FY 2004/05 ADOPTED BUDGET</u>	<u>% OF TOTAL BUDGET</u>	<u>DESCRIPTION DESCRIPTION OF USE</u>
NON-MAJOR GOVERNMENTAL FUNDS (CONTINUED)			
Debt Service Funds			
To account for accumulation of resources for and payment of long term debt principal and interest.			
- Environ Sen Bd (21100)	1,950,694	0.3%	Environmental lands
- Gas Tax Refunding (21400)	1,254,821	0.2%	Road projects
- Sales Tax Bds 1996 (21800)	607,504	0.1%	Building construction/renovation
- Sales Tax Bds 1998 (21900)	1,182,963	0.2%	Refunding of 1996 Sales Tax Bonds
- Trails 2001 Fund (221)	2,091,401	0.4%	Preservation and recreational land
- Sales Tax 2001 Fund (222)	<u>2,771,064</u>	<u>0.5%</u>	Courthouse construction
	<u>9,858,447</u>	<u>1.7%</u>	
Capital Projects Funds			
To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).			
- Trails Capital Projects (32100)	<u>2,971,646</u>	<u>0.5%</u>	Preservation and recreational land
Internal Service Funds			
To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.			
- Internal Service (50100)	<u>12,118,930</u>	<u>2.0%</u>	Insurance and Safety Programs
Total Non-Major Governmental Funds	<u>52,001,804</u>	<u>8.8%</u>	
Enterprise Funds			
To account for operations: (a) that are financed and operated in a manner similar to private business enterprises-- where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.			
- Water & Sewer (40100)	80,978,981	13.6%	Water & Sewer services
- Solid Waste (40200)	<u>28,255,542</u>	<u>4.8%</u>	Solid Waste disposal services
	<u>109,234,523</u>	<u>18.4%</u>	
TOTAL ALL FUNDS:	<u>\$593,372,673</u>	<u>100%</u>	

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